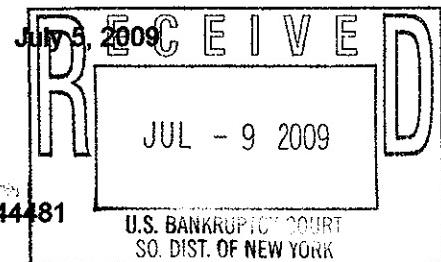


Judge Robert D. Drain
United States Bankruptcy Court, Courtroom 610
One Bowling Green
New York, NY 10004-1408



Reference Case # 05-44481

Honorable Judge Drain:

As a retired Delphi Salaried Employee I strongly object to the recently filed Delphi Modified Plan of Reorganization. On April 1, 2009 I incurred the loss of a pension benefit of \$2,070 per month, the loss of approximately \$150,000 of life insurance and a \$17,000 balance of a health care reimbursement account. The current plan would further reduce my pension by moving it to the PBGC. This treatment of salaried employees is a gross injustice especially in view of the sweetheart agreement re the GM takeover of the Delphi UAW hourly pensions.

This plan is structured to benefit only a few Delphi Senior Executives, General Motors, the UAW and Platinum Equity. It is totally at the expense of Delphi creditors, "Non-UAW" hourly workers, the retired salaried employees and the American taxpayer. Also, It is clear that this whole deal is being brokered by the US Treasury with Tim Geithner.

GM is receiving viable, ongoing revenue producing plants at no cost other than accepting the UAW pension plans. Delphi Senior Executives will retain their positions and potentially receive either generous retention or severance payments from the new owners. The UAW will continue under the GM umbrella for pensions and benefits, which are being financed by the US Government.

Platinum Equity will now own a company with revenue producing operations that have excellent profit potential and they will pay literally nothing for this. Why are they paying more for the Alcoa AFL unit which is much smaller and has far fewer assets?

I firmly believe that this is truly a liquidation of Delphi thinly disguised as an "emergence." Worst of all, the valuable assets of this company are being given away and the only money left for creditors and retirees will be in the disposition of already closed, non-revenue producing plants.

Perhaps even more disturbing is the settlement Delphi is requesting of the PBGC. They have requested that the PBGC drop its right to secured claims and thereby become an unsecured claim. This is ludicrous. These claims should be maintained and provide funds to decrease the underfunded position of Delphi's Salaried Retirement Plan. The court will have to address this issue because I am sure that the PBGC will negotiate away its rights because of its unique position in relationship to the US Treasury Department and Tim Geithner, who is brokering the whole GM/ Delphi Process.

I beseech the court to please reject this modified plan and to send Delphi and its partners--GM, the US Treasury, Platinum and the UAW-- back to restructure a deal that is equitable to the "Non-UAW" retirees, salaried retirees, and the creditors. I believe that is the responsibility of the court. This presents an excellent opportunity for your court to establish a precedent that underscores the fairness and equity doctrines on which the rule of law in the US has relied throughout its history.

Sincerely,


Alfred J. Poppitt, II

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